

**Line 23**

Enter the amount of Illinois Use Tax you owe. Use the Use Tax (UT) Worksheet or Use Tax (UT) Table to determine your use tax. You **must** make an entry on Line 23 (enter zero if you are not paying use tax on Form IL-1040).

Note If you owe more than \$600 in use tax (\$1,200 for married filing jointly taxpayers), you must file Form ST-44, Illinois Use Tax Return.

Note Do not report Illinois Use Tax here if you have already reported or paid this amount using Form ST-44.

What is Illinois Use Tax?

Illinois Use Tax is a form of sales tax that you, as the purchaser, owe on items that you buy for use in Illinois. If the seller does not collect this tax from you, you must pay the tax to the Illinois Department of Revenue (IDOR). The most common purchases on which the seller does not collect Illinois Use Tax are those made through the internet, from a mail order catalog, or when traveling outside Illinois.

When must I pay Illinois Use Tax to IDOR?

You must pay Illinois Use Tax to IDOR if

- the items you bought are taxable in Illinois,
- you used or consumed these items in Illinois, **and**
- when you purchased the items you **either**
 - did not pay any sales tax to the seller, **or**
 - paid sales tax at less than Illinois' Use Tax rates of 6.25 percent for general merchandise and 1 percent for food and drugs.

For example, if you purchased

- a computer over the internet for use in Illinois and paid no sales tax, you owe 6.25 percent Illinois Use Tax.
- jewelry while vacationing in Georgia upon which you paid 4 percent sales tax and which you brought back to Illinois, you will owe Illinois Use Tax on the 2.25 percent difference in tax rates.
- cheese by mail order from a company in Wisconsin and paid no sales tax, you owe 1 percent Illinois Use Tax.

How do I determine the Illinois Use Tax I owe?

To determine the Illinois Use Tax you owe, check your records to see if you were charged tax on internet, mail order, or other out-of-state purchases and use the Use Tax (UT) Worksheet to calculate your tax. If your records are incomplete and you had

- major purchases, add the actual cost of your major purchases to the estimated cost of any other purchases you made during the year. Enter the total on Lines 1a or 2a of the UT Worksheet to calculate the use tax you owe.
- no major purchases, use the UT Table to help you estimate the use tax you owe.

Enter the Illinois Use Tax from the UT Worksheet or UT Table on Form IL-1040, Line 23.

Note If we find that you owe additional tax, we may assess the additional tax plus applicable penalties and interest. We conduct routine audits based on information received from third parties, including the U.S. Customs Service and other states.

Use Tax (UT) Table

If you had no major purchases and you do not have receipts to figure your purchases, use this table to estimate your annual Illinois Use Tax liability.

AGI (from IL-1040, Line 1)	Use Tax
\$0 - \$10,000	\$3
\$10,001 - \$20,000	\$9
\$20,001 - \$30,000	\$15
\$30,001 - \$40,000	\$21
\$40,001 - \$50,000	\$27
\$50,001 - \$75,000	\$38
\$75,001 - \$100,000	\$52
Above \$100,000	Multiply AGI by 0.06% (0.0006)

Use Tax (UT) Worksheet

Complete this worksheet to report and pay your use tax on Form IL-1040. If your annual use tax liability is over \$600 (\$1,200 if married filing jointly), you must file and pay your use tax with Form ST-44.

- Note** Do not include any
- items for which you paid sales tax in another state (but not in another country) of
 - 6.25% or more on Line 1a and
 - 1% or more on Line 2a.
 - sales tax you paid in another state, on Line 4, for items not included in Lines 1a or 2a.

1a Enter the total cost of general merchandise you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax.

1a _____ .00

1b Multiply Line 1a by 6.25% (.0625). Round the result to whole dollars.

1b _____ .00

2a Enter the total cost of qualifying food, non-prescription drugs, and medical appliances you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax.

2a _____ .00

2b Multiply Line 2a by 1% (.01). Round the result to whole dollars.

2b _____ .00

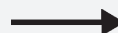
3 Add Lines 1b and 2b. **This is your use tax on purchases.**

3 _____ .00

4 Enter the amount of sales tax you paid in another state (not in another country) on the items included on Lines 1a and 2a.

4 _____ .00

5 Subtract Line 4 from Line 3. **Enter the result here and on Form IL-1040, Line 23** (if the result is less than zero, enter zero).



5 _____ .00

Note Be sure to keep this worksheet with your income tax records. You must send us this information if we request it.